Alberta

MUNICIPAL AFFAIRS

FINANCIAL STATEMENT

For the Fiscal Year Ended December 31, 1985

MUNICIPALITY ..... CITY OF DRUMHELLER .....

87-00566/

City of Drumheller
MUNICIPALITY

AUDITOR'S REPORT

The Mayor or Reeve and Council of:

The City of Drumheller

We have examined the Consolidated Balance Sheet of The City of Drumheller as at December 31, 1985 and the related statements of Combined Operating Revenues and Expenditures, Combined Capital Financing Acquired and Applied, Taxes Levied and Grants-In-Lieu, Consolidated Statement of Surplus (Deficit) and Consolidated Statement of Equity in Fixed Assets and the schedules supporting these statements for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the municipality as at December 31, 1985 and the results of its operations and changes in capital financing for the year then ended in accordance with the disclosed basis of accounting described in Note 1 (page 7) applied on a basis consistent with that of the preceding year.

Dated at Drumheller, AB this 28 day of April 19 86

Signed Stewart Wiley & Co. Firm Stewart Wiley & Co.

Address Box 789, 180 Riverside Drive E. Telephone: (403) 823-6481
Drumheller, AB

Postal Code T0J 0Y0

SPECIAL REPORT
QUALIFICATIONS.

1. The comparative figures of the prior year were reported on by another auditor.

2. Vehicle fixed asset continuity schedules were not maintained as required per supporting schedule F10, page 14.

City of Drumheller

MUNICIPALITY

CONSOLIDATED BALANCE SHEET

As At December 31st, 1985

YEAR 85

FS2

CONSOLIDATED ASSETS		1 PRECEDING YEAR 1984	2 CURRENT YEAR 1985
110 Cash on Hand	1	7,921	1,110
121 Cash in Chartered Banks	2	4,920	8,993
122 Cash in Near Banks and other Financial Institutions	3	1,398,755	1,827,996
100 TOTAL CASH ON HAND AND ON DEPOSIT	4	1,411,596	1,838,099
210 Taxes and Grants-In-Lieu Receivable	5	459,430	520,763
2X0 Receivable from Other Governments	6	56,190	130,187
270 Trade Accounts Receivable	7	108,666	105,659
290 All Other Receivables	8	14,718	9,718
200 TOTAL ACCOUNTS RECEIVABLE (FR1-24)	9	639,004	766,327
300 TOTAL INVESTMENTS, LOANS AND ADVANCES (FR4-21)	10	249,565	
477 Trust Accounts Administered (Total)	11		
490 Other Assets (Specify Capital = $)	12	5,647	7,055
400 TOTAL OTHER ASSETS	13	5,647	7,055
570 Land Held for Resale (FR3-11)	14	1,085,648	1,065,697
590 Other Inventories (Tangible Assets)	15	69,683	60,147
500 TOTAL INVENTORIES (TANGIBLE ASSETS) (FR3-22)	16	1,155,331	1,125,844
610 ENGINEERING STRUCTURES FIXED ASSETS (FR8-53)	17	28,594,597	30,764,955
620 BUILDING FIXED ASSETS (FR7-53)	18	4,361,256	4,402,202
630 MACHINERY, EQUIPMENT FIXED ASSETS (FR9-53)	19	1,738,210	1,751,365
640 LAND FOR OWN GOVERNMENT USES (FR6-53)	20	642,341	686,311
650 VEHICLES FIXED ASSETS (FR10-53)	21		
600 TOTAL FIXED ASSETS	22	35,336,404	37,604,833
800 DEBT CHARGES RECOVERABLE	23		
900 NET ACCUMULATED DEFICITS (FS6-99-9)	24		
TOTAL CONSOLIDATED ASSETS	25	38,797,547	41,342,158

CONSOLIDATED LIABILITIES		PRECEDING YEAR 1984	CURRENT YEAR 1985
100 TOTAL SHORT-TERM LOANS AND OVERDRAFTS	26	195,000	130,000
2X0 Payable to Other Governments	27		
270 Trade Accounts Payable	28	130,889	571,168
290 All Other Payables	29	39,429	27,694
200 TOTAL ACCOUNTS PAYABLE (FR2-21)	30	170,318	598,862
310 Debenture, Bond and Mortgage Debts (FR11-53)	31	9,859,474	9,960,028
322 Long-Term Capital Borrowing and Capitalized Leases (FR12-53)	32		
323 Operations Long-Term Borrowing (FR13-53)	33		
300 TOTAL LONG-TERM DEBT OBLIGATIONS	34	9,859,474	9,960,028
47X Meter Rentals and Any Deposit Liabilities (FR15-9)	35	30,316	27,966
477 Administered Trust Liabilities (Total) (FR14-6)	36		
490 Other Liabilities (Specify Capital = $) (FR16-14)	37	1,613,988	761,131
400 TOTAL OTHER LIABILITIES	38	1,644,304	789,097
6XX TOTAL ALLOWANCES FOR OPERATING FUNCTIONS (FR17-53)	39		
68X TOTAL CAPITAL ASSET VALUATION ALLOWANCES (FR18-53)	40		
7XX TOTAL RESERVES FOR OPERATING FUNCTIONS (FR17-53)	41	139,535	139,535
78X TOTAL RESERVES FOR CAPITAL (FR18-53)	42		
800 TOTAL EQUITY IN FIXED ASSETS (FS7-14)	43	26,097,065	28,820,754
900 NET ACCUMULATED SURPLUS (FS6-99-13)	44	691,851	903,882
TOTAL CONSOLIDATED LIABILITIES	45	38,797,547	41,342,158

City of Drumheller

MUNICIPALITY

COMBINED OPERATING REVENUES AND EXPENDITURES

By Function for the Year Ended December 31, 1985

FS3

FUNCTION DESCRIPTIONS		1 OPERATING REVENUES (FR19-18)	2 OPERATING EXPENDITURES (FR19-35)	3 NET COST OF OPERATIONS (FR19-36)	4 NET GAIN FROM OPERATIONS (FR19-37)
11 Council and Other Legislative	1		58,891	58,891	
12 General Administration and Other	2	75,059	552,433	477,374	
	3				
	4				
21 Police Department and Services Used	5	80,052	355,846	275,794	
23 Fire Fighting and Preventive Service	6	22,692	185,714	163,022	
24 Disaster Service and Emergency Measures	7	1,138	1,901	763	
25 Ambulance Services and First Aid	8		15,713	15,713	
26 By-Laws Enforcement and Other	9	20,582	50,697	30,115	
	10				
	11				
31 Common Services and/or Equipment Pool	12	56,502	569,888	513,386	
32 Roads, Streets, Walks, Lighting	13	403,336	860,285	456,949	
	14				
33 Airport Services	15	10,295	22,371	12,076	
34 Public Transit Systems	16				
37 Storm Sewers and Drainage	17		20,168	20,168	
	18				
41 Water Supply and Distribution System	19	968,424	921,402		47,022
	20				
42 Sanitary Sewage Service and Treatment	21	405,603	328,575		77,028
	22				
43 Garbage Collection & Disposal	23	6,677	130,204	123,527	
	24				
	25				
51 Family and Community Support Services	26		32,520	32,520	
52 Day Care	27				
53 Other Public Health	28				
56 Cemeteries and Crematoriums	29	21,255	28,721	7,466	
	30				
61 Municipal Planning, Zoning & Development	31				
62 Community and/or Agricultural Services	32	10,000	74,082	64,082	
66 Subdivision Land and Developments	33	16,762	188,734	171,972	
67 Public Housing Operations	34				
69 Land/Housing/Building Rentals and Other	35				
	36				
	37				
71 Recreation Board and Other Services	38				
72 Recreation/Parks Facilities and Programs	39	271,550	752,477	480,927	
74 Culture: Community Hall, Library, Museum, etc	40	30,863	197,992	167,129	
75 Convention Centre	41				
	42				
	43				
91 Gas Production and Distribution	44				
92 Electrical Production and Distribution	45				
93 Telephone System	46				
	47				
	48				
	49				
97 Operating Contingencies Reserve	50				
TOTAL FUNCTIONALIZED OPERATIONS	51	2,400,790	5,348,614	3,071,874	124,050
GENERAL MUNICIPAL REVENUES					
100/200 Net Taxes for General Purposes (FS5-38)	52	2,484,370			2,484,370
510 Penalties and Costs on Taxes	53	130,379			130,379
540 Revenues from Franchises & Concession Contracts	54	197,616			197,616
550 Returns on Investments—Interest/Dividends/etc	55	79,774			79,774
590 Other Revenues from Own Sources	56				
730 Federal Govt. & Agencies Unconditional Grants	57				
740 Provincial Govt. & Agencies Unconditional Grants	58	238,954			238,954
750 Local Governments Unconditional Grants	59				
990 Other	60	28,762			28,762
TOTAL GENERAL MUNICIPAL REVENUES	61	3,159,855			3,159,855
TOTAL MUNICIPAL OPERATING FUNCTIONS	62	5,560,645	5,348,614	3,071,874	3,283,905
NET SURPLUS OR DEFICIT FOR YEAR	63				212,031
96 County School Functions	64				
GRAND TOTAL OPERATING FUNCTIONS SURPLUS/DEFICIT	65				212,031

City of Drumheller

MUNICIPALITY

COMBINED CAPITAL FINANCING ACQUIRED AND APPLIED

By Function for the Year Ended December 31, 1985

FS4

FUNCTION DESCRIPTIONS		1 FUNDED CAPITAL AVAILABLE * (PROG 11)	2 OVEREXPENDITURES AT YEAR END (PROG 24)	3 CAPITAL FUNDS APPLIED ** (PROG 41)	4 UNEXPENDED FUNDS AT YEAR END (PROG 42)
11 Council and Other Legislative	1				
12 General Administration and Other	2	40,350		40,350	
	3				
	4				
21 Police Department and Services Used	5				
23 Fire Fighting and Preventive Service	6				
24 Disaster Service and Emergency Measures	7				
25 Ambulance Services and First Aid	8				
26 By-Laws Enforcement and Other	9				
	10				
	11				
31 Common Services and/or Equipment Pool	12	12,666		12,666	
32 Roads, Streets, Walks, Lighting	13	2,426,774		1,961,131	465,643
	14				
33 Airport Services	15	4,021		4,021	
34 Public Transit Systems	16				
37 Storm Sewers and Drainage	17	7,540		7,540	
	18				
41 Water Supply and Distribution System	19	314,760	358,108	672,868	
	20				
42 Sanitary Sewage Service and Treatment	21	18,919	17,234	36,153	
43 Garbage Collection & Disposal	22				
	23				
	24				
	25				
51 Family and Community Support Services	26				
52 Day Care	27				
53 Other Public Health	28				
56 Cemeteries and Crematoriums	29				
	30				
61 Municipal Planning, Zoning & Development	31				
62 Community and/or Agricultural Services	32	409		409	
66 Subdivision Land and Developments	33				
67 Public Housing Operations	34				
69 Land Housing/Building Rentals and Other	35				
	36				
	37				
71 Recreation Board and Other Services	38				
72 Recreation/Parks Facilities and Programs	39				
74 Culture: Community Hall, Library, Museum, etc.	40				
75 Convention Centre	41				
	42				
	43				
91 Gas Production and Distribution	44				
92 Electrical Production and Distribution	45				
93 Telephone System	46				
	47				
	48				
	49				
97 General Capital Reserves	50				
TOTAL MUNICIPAL CAPITAL FUNCTIONS	51	2,825,439	375,342	2,735,138	465,643
98 County School Functions	52				
GRAND TOTAL CAPITAL FUNCTIONS	53	2,825,439	(1) 375,342	2,735,138	(2) 465,643

(1) Amount to be entered for deletion from equity as Overexpenditures in the 'Consolidated Statement of Equity' on page 7

(2) Amount to be entered for addition to equity as Unexpended Balances in the 'Consolidated Statement of Equity' on page 7.

* Includes prior year's Unexpended Funds.

** Includes prior year's Overexpenditure.

City of Drumheller

MUNICIPALITY

TAXES LEVIED AND GRANTS-IN-LIEU

For Preceding Year and Current Year Ended December 31, 1985

FS5

ITEM DESCRIPTIONS			PRECEDING YEAR AMOUNT	CURRENT YEAR AMOUNT
LEVIES FOR REVENUE:				
111 Residential Taxes		37	2,049,057	2,067,826
112 Commercial Taxes		38	1,189,023	1,184,192
113 Industrial Taxes		39		
114 Farmland Taxes		40	1,960	1,960
110 SUB-TOTAL FOR REAL PROPERTY TAXES		1	3,240,040	3,253,978
120 Special Assessments and Local Improvements	(FS5 32)	2	242,659	268,586
130 Mobile Home License Fees Collected		3	4,564	3,960
170 Business Taxes		4	60,209	57,666
190 Power, Pipe, Cable T.V. and Other Taxes		5	75,596	29,188
230 Federal Grants-In-Lieu of Taxes		6	408,860	416,520
240 Provincial Grants-In-Lieu of Taxes		7	243,497	223,978
250 Other Local Government Grants-In-Lieu		8		
270 Other Grants-In-Lieu of Taxes		9		
100/200 TOTAL TAXES AND GRANTS IN LIEU		10	4,275,425	4,253,876
EXPENDED BY TRANSFERS:				
74X Provincial Planning Fund Requisition		11	24,663	23,378
74X School Foundation Program Requisition(s) Total		12	267,237	268,928
SUPPLEMENTARY SCHOOL REQUISITIONS:				
75X Drumheller Valley	S.D. No. 62	13	945,491	942,325
75X Drumheller R.C. Separate	S.D. No. 25	14	180,516	202,777
75X	S.D. No.	15		
75X	S.D. No.	16		
75X	S.D. No.	17		
75X	S.D. No.	18		
75X	S.D. No.	19		
75X	S.D. No.	20		
OTHER REQUISITIONS:				
75X Drumheller General	H.D. No. 3	21	6,446	NIL
75X	H.D. No.	22		
75X	H.D. No.	23		
75X Nursing Home		24		
75X Auxiliary Hospital		25		
75X Drumheller District	Seniors Foundation	26	16,647	63,512
75X	Seniors Foundation	27		
75X	Seniors Foundation	28		
75X	Seniors Foundation	29		
740/750 SUB-TOTAL FOR REQUISITION TRANSFERS		30	1,441,000	1,500,920
BALANCE OF LEVIES FOR MUNICIPAL PURPOSES		31	2,834,425	2,752,956
ALLOCATED AS SPECIAL MUNICIPAL LEVIES:				
120 Special Assessments and Local Improvements	(FR19-1, FR20-2)	32	242,659	268,586
1XX/2XX Special Levies for Operations	(FR19-1)	33		
1XX/2XX Levies for Capital Projects and Special Reserves	(FR20-2)	34		
100/200 SUB-TOTAL SPECIAL MUNICIPAL LEVIES		35	242,659	268,586
100/200 NET TAXES FOR GENERAL MUNICIPAL PURPOSES (1)	(FS3-52)	36	2,591,766	2,484,370

(1) The 'Net Taxes for General Municipal Purposes' must be the same as the amount on page 3

DETAILED BREAKDOWN OF SPECIAL MUNICIPAL LEVIES

FS5A

SPECIAL ASSESSMENTS AND LOCAL IMPROVEMENTS (LINE 32)		SPECIAL LEVIES FOR OPERATIONS (LINE 33)		LEVIES FOR CAPITAL PROJECTS AND SPECIAL RESERVES (LINE 34)	
FUNCTION	AMOUNT	FUNCTION	AMOUNT	FUNCTION	AMOUNT
32	229,445				
41	24,916				
42	14,225				
	268,586				

City of Drumheller

MUNICIPALITY

CONSOLIDATED STATEMENT OF SURPLUS (DEFICIT)

As at the Year Ended December 31, 1985

FS6

ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS	AIRPORT SERVICES (33)		PUBLIC TRANSIT SYSTEMS (34)	
	DEFICIT	SURPLUS	DEFICIT	SURPLUS
1 – Preceding Year Balance				
2 – Adjustments to Prior Years				
3 – Current Year Operations (from page 3)	12,076			
4 – Transfers to and from Other Functions		12,076		
5 – SUB-TOTAL	12,076	12,076		
6 – Balance at Year End				

ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS	STORM SEWERS AND DRAINAGE SYSTEMS (37)		WATER SUPPLY AND DISTRIBUTION SYSTEMS (41)	
	DEFICIT	SURPLUS	DEFICIT	SURPLUS
1 – Preceding Year Balance				290,343
2 – Adjustments to Prior Years				
3 – Current Year Operations (from page 3)	20,168			47,022
4 – Transfers to and from Other Functions		20,168		
5 – SUB-TOTAL	20,168	20,168		337,365
6 – Balance at Year End				337,365

ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS	SANITARY SEWAGE SERVICE AND TREATMENT (42)		GARBAGE COLLECTION AND DISPOSAL SYSTEMS (43)	
	DEFICIT	SURPLUS	DEFICIT	SURPLUS
1 – Preceding Year Balance				
2 – Adjustments to Prior Years				
3 – Current Year Operations (from page 3)		77,028	123,527	
4 – Transfers to and from Other Functions	77,028			123,527
5 – SUB-TOTAL	77,028	77,028	123,527	123,527
6 – Balance at Year End				

ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS	SUBDIVISION LAND AND DEVELOPMENTS (66)		GAS PRODUCTION AND DISTRIBUTION SYSTEMS (91)	
	DEFICIT	SURPLUS	DEFICIT	SURPLUS
1 – Preceding Year Balance				
2 – Adjustments to Prior Years				
3 – Current Year Operations (from page 3)	171,972			
4 – Transfers to and from Other Functions		171,972		
5 – SUB-TOTAL	171,972	171,972		
6 – Balance at Year End				

ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS	ELECTRICAL PRODUCTION AND DISTRIBUTION SYSTEMS (92)		TELEPHONE SYSTEM (EDMONTON ONLY) (93)	
	DEFICIT	SURPLUS	DEFICIT	SURPLUS
1 – Preceding Year Balance				
2 – Adjustments to Prior Years				
3 – Current Year Operations (from page 3)				
4 – Transfers to and from Other Functions				
5 – SUB-TOTAL				
6 – Balance at Year End				

ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS	( )		COUNTY SCHOOL (96)	
	DEFICIT	SURPLUS	DEFICIT	SURPLUS
1 – Preceding Year Balance				
2 – Adjustments to Prior Years				
3 – Current Year Operations (from page 3)				
4 – Transfers to and from Other Functions				
5 – SUB-TOTAL				
6 – Balance at Year End				

ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS	ALL OTHER OPERATIONS DEFICIT/SURPLUS (98)		TOTAL NET ACCUMULATED DEFICIT/SURPLUS (TO FS2) (99)	
	DEFICIT	SURPLUS	DEFICIT	SURPLUS
1 – Preceding Year Balance		401,508		903,882
2 – Adjustments to Prior Years				
3 – Current Year Operations (from page 3)		415,724		
4 – Transfers to and from Other Functions	327,743	77,028		
5 – SUB-TOTAL	327,743	894,260		
6 – Balance at Year End		566,517		

Any adjustments to prior years entered on Lines 2 or 6 of any function must be fully explained in the notes to the financial statements on Page 7.

CONSOLIDATED STATEMENT OF EQUITY IN FIXED ASSETS TO DECEMBER 31, 1985

ITEM DESCRIPTIONS	DELETE FROM EQUITY	ADD TO EQUITY	BALANCE OF EQUITY
PRECEDING YEAR BALANCE OF EQUITY	1,196	466,709	26,097,065
CHANGES DURING THE YEAR			
310 Debentures, Bonds and Mortgages (FS5)	489,500	388,946	
320 Long-Term Debt and Capitalized Leases (FR12 53)			
490 Other Assets and or Liabilities (1)			
610 Engineering Structures Fixed Assets (FR6 53)		2,170,358	
620 Buildings Fixed Assets (FR7 53)		40,946	
630 Machinery, Equipment Fixed Assets (FR8 53)		13,155	
640 Land for Own Government Use (FR9 53)		43,970	
650 Vehicle Fixed Assets (FR10 53)			
66X Fixed Assets Valuation Allowances (or Depreciation)			
XXX Overexpenditures at Year End (FS4 53)	375,342		
XXX Unexpended Balance for Capital Projects (FS4 53)		465,643	
TOTAL CHANGES TO EQUITY THIS YEAR	866,038	3,589,727	
800 CLOSING BALANCE OF EQUITY IN FIXED ASSETS (FS2 2 43)			28,820,754

Line 1, Co 1 - Prior year unexpended funds (PRIOR YR FS4-4-53)

Line 1, Col 2 - Prior year overexpenditures (PRIOR YR FS4-2-53)

(1) Any entry on Line 4, Column 1 or 2, must be fully explained in the notes to the financial statements on Page 7

NOTES TO FINANCIAL STATEMENTS

*(Include relevant notes for accounting policies, procedures and principles; for any material adjustments or changes in financial position; and for any contingent liabilities or major new projects.)

*NOTE 1

SIGNIFICANT ACCOUNTING POLICIES

a) Revenue and Expense Recognition

All funds are accounted for on a modified accrual basis. Thus, all revenues and expenditures are fully accrued, except for interest on debentures and other long-term debt which is shown as an expenditure when paid.

b) Fixed Assets

Fixed assets are originally recorded at cost. When fixed assets are sold the proceeds are reported as a source of capital funds and the value of fixed assets is reduced accordingly. As no depreciation is recorded on fixed assets an appropriate gain or loss on disposal cannot be calculated and the stated value of fixed assets calculated and the stated value of fixed assets is overstated.

Alberta

MUNICIPAL AFFAIRS

SUPPORTING SCHEDULES & MUNICIPAL TREASURER'S REPORT

For the Fiscal Year Ended December 31, 1985

MUNICIPALITY ..... City of Drumheller .....

City of Drumheller

MUNICIPALITY

COMPARATIVE ACCOUNTS RECEIVABLE FOR OPERATIONS AND CAPITAL

For Preceding Year and as at December 31, 1985

FR1

FUNCTIONS	200 OPERATING RECEIVABLES		200 CAPITAL RECEIVABLES	
	1 PRECEDING YEAR BALANCE	2 CURRENT BALANCE	3 PRECEDING YEAR BALANCE	4 CURRENT BALANCE
XX Current Taxes and Grants-in-Lieu	283,667	273,991		
XX Arrears Taxes and Grants-in-Lieu	175,763	246,772		
XX Taxes on Property Acquired for Taxes				
32 Roads, Streets, Walks, Lighting				
34 Public Transit Systems				
37 Storm Sewers and Drainage				
41 Water Supply and Distribution	59,313	25,640		
42 Sanitary Sewage Service and Treatment	31,938	13,806		
56 Cemeteries and Crematoriums	2,130	50		
62 Community and or Agricultural Services		6,535		
66 Subdivision Land and Developments				
67 Public Housing Operations				
69 Land Housing/Building Rentals and Other				
72 Recreation Parks Facilities & Programs		40,978		
91 Gas Production & Distribution				
92 Electrical Production & Distribution				
93 Telephone System				
96 County School Functions				
98 All Other Functions Receivables	86,193	158,555		
GRAND TOTAL FUNCTIONS RECEIVABLES (1)	639,004	766,327		

(1) The sum of Operating and Capital balances for preceding and for current year must equal the "200 Total Accounts Receivable" amounts in the Consolidated Balance Sheet on page 2

COMPARATIVE ACCOUNTS PAYABLE FOR OPERATIONS AND CAPITAL

For Preceding Year and as at December 31, 1985

FR2

FUNCTIONS	200 OPERATING PAYABLES		200 CAPITAL PAYABLES	
	PRECEDING YEAR BALANCE	CURRENT BALANCE	PRECEDING YEAR BALANCE	CURRENT BALANCE
32 Roads, Streets, Walks, Lighting	7,810	376,132		
34 Public Transit Systems				
37 Storm Sewers and Drainage				
41 Water Supply and Distribution	20,272			
42 Sanitary Sewage Service and Treatment				
56 Cemeteries and Crematoriums				
62 Community and or Agricultural Services				
66 Subdivision Land and Developments				
67 Public Housing Operations				
69 Land Housing/Building Rentals and Other				
72 Recreation Parks Facilities & Programs	1,786			
91 Gas Production & Distribution				
92 Electrical Production & Distribution				
93 Telephone System				
96 County School Functions				
98 All Other Functions Payables	101,021	222,730		
GRAND TOTAL FUNCTIONS PAYABLES (2)	130,889	598,862	NIL	NIL

(2) The sum of Operating and Capital balances for preceding and for current year must equal the "200 Total Accounts Payable" amounts in the "Consolidated Balance Sheet" on page 2

City of Drumheller
MUNICIPALITY

COMPARATIVE INVENTORIES
For Preceding Year and as at December 31, 1985

FR3

FUNCTIONS REPORTED	500 INVENTORIES	
	PRECEDING YEAR BALANCE	CURRENT BALANCE
31 Common Services and/or Equipment Pool		
32 Roads, Streets, Walks, Lighting	61,683	42,057
34 Public Transit Systems		
37 Storm Sewers and Drainage		
41 Water Supply and Distribution	8,000	8,000
42 Sanitary Sewage Service and Treatment		
56 Cemeteries and Crematoriums		
62 Community and/or Agricultural Services		
66 Subdivision Land and Developments (FS2 14)	1,085,648	1,065,697
67 Public Housing Operations		
69 Land/Housing/Building Rentals and Other		
91 Gas Production & Distribution		
92 Electrical Production & Distribution		
93 Telephone System		
96 County School Functions		
98 All Other Functions Inventories		10,090
GRAND TOTAL FUNCTIONS INVENTORIES (1)	1,155,331	1,125,844

(1) Must equal the preceding and current year amounts in "500 Total Inventories (Tangible Assets)" in the Consolidated Balance Sheet on page 2

COMPARATIVE INVESTMENTS FOR OPERATIONS AND CAPITAL
For Preceding Year and as at December 31, 1985

FR4

FUNCTIONS REPORTED	300 OPERATING INVESTMENTS		300 CAPITAL INVESTMENTS	
	PRECEDING YEAR BALANCE	CURRENT BALANCE	PRECEDING YEAR BALANCE	CURRENT BALANCE
32 Roads, Streets, Walks, Lighting				
34 Public Transit Systems				
37 Storm Sewers and Drainage				
41 Water Supply and Distribution				
42 Sanitary Sewage Service and Treatment				
62 Community and/or Agricultural Services				
66 Subdivision Land and Developments	139,535			
67 Public Housing Operations				
69 Land/Housing/Building Rentals and Other				
91 Gas Production & Distribution				
92 Electrical Production & Distribution				
93 Telephone System				
96 County School Functions				
98 All Other Functions Investments	110,030			
GRAND TOTAL FUNCTIONS INVESTMENTS (2)	249,565	NIL	NIL	NIL

(2) The sum of Operating and Capital balances for the preceding year and the current year must equal the "300 Total Investments, Loans and Advances" on page 2

INVESTMENTS BY TYPE HELD AT DECEMBER 31, 1985

FR5

	FEDERAL GOVERNMENT AND AGENCIES	PROVINCIAL GOVERNMENT AND AGENCIES	LOCAL GOVERNMENTS AND AGENCIES	SECURITIES BONDS AND DEBENTURES	BANK CERTIFICATES AND TERM DEPOSITS
OPERATING INVESTMENTS					
CAPITAL INVESTMENTS					
GRAND TOTAL INVESTMENTS					

City of Drumheller
MUNICIPALITY

610 ENGINEERING STRUCTURES FIXED ASSETS
Continuity During the Year Ended December 31, 1985

FR6

FUNCTION DESCRIPTIONS	1 BEGINNING OF YEAR BALANCE	2 ADDITIONS DURING THE YEAR	3 REDUCTIONS DURING THE YEAR	4 CURRENT YEAR END BALANCE
11 Council and Other Legislative				
12 General Administration and Other				
21 Police Department and Services Used				
23 Fire Fighting and Preventive Service				
24 Disaster Service and Emergency Measures				
25 Ambulance Services and First Aid				
26 By-Laws Enforcement and Other				
31 Common Services and/or Equipment Pool				
32 Roads, Streets, Walks, Lighting	11,215,411	1,812,327		13,027,738
33 Airport Services	209,700	4,021		213,721
34 Public Transit Systems				
37 Storm Sewers and Drainage	367,718	13,764		381,482
41 Water Supply and Distribution System	15,501,105	304,093		15,805,198
42 Sanitary Sewage Service and Treatment	1,282,712	36,153		1,318,865
43 Garbage Collection & Disposal				
51 Family and Community Support Services				
52 Day Care				
53 Other Public Health				
56 Cemeteries and Crematoriums				
61 Municipal Planning, Zoning & Development				
62 Community and or Agricultural Services				
66 Subdivision Land and Developments				
67 Public Housing Operations				
69 Land Housing Building Rentals and Other				
71 Recreation Board and Other Services	17,951			17,951
72 Recreation/Parks Facilities and Programs				
74 Culture: Community Hall, Library, Museum, etc.				
75 Convention Centre				
91 Gas Production and Distribution				
92 Electrical Production and Distribution				
93 Telephone System				
TOTAL MUNICIPAL CAPITAL FUNCTIONS	28,594,597	2,170,358		
96 County School Functions				
GRAND TOTAL CAPITAL FUNCTIONS	(1) 28,594,597	(2) 2,170,358	(2)	(1) 30,764,955

(1) The grand total amounts for "Beginning of Year Balance" and "Current Year End Balance" must agree with appropriate balance sheet items on page 2.

(2) The grand total amounts for "Additions" and "Reductions" must agree with the appropriate change in equity items on page 7, and these amounts are to include any adjustments to prior years' balances or for other noted reasons.

NOTE: List any assets of Other Local Governments assumed by and/or transferred to Other Local Governments.

City of Drumheller
MUNICIPALITY

620 BUILDING FIXED ASSETS

Continuity During the Year Ended December 31, 1985 FR7

FUNCTION DESCRIPTIONS		1 BEGINNING OF YEAR BALANCE	2 ADDITIONS DURING THE YEAR	3 REDUCTIONS DURING THE YEAR	4 CURRENT YEAR END BALANCE
11 Council and Other Legislative	1				
12 General Administration and Other	2	36,254	39,849		76,103
	3				
	4				
21 Police Department and Services Used	5	56,574			56,574
23 Fire Fighting and Preventive Service	6	411,807			411,807
24 Disaster Service and Emergency Measures	7				
25 Ambulance Services and First Aid	8	15,949			15,949
26 By-Laws Enforcement and Other	9				
	10				
	11				
31 Common Services and/or Equipment Pool	12	303,459			303,459
32 Roads, Streets, Walks, Lighting	13				
	14				
33 Airport Services	15	293,694			293,694
34 Public Transit Systems	16				
37 Storm Sewers and Drainage	17				
	18				
41 Water Supply and Distribution System	19	461,952	688		462,640
	20				
42 Sanitary Sewage Service and Treatment	21	591,836			591,836
43 Garbage Collection & Disposal	22				
	23				
	24				
	25				
51 Family and Community Support Services	26				
52 Day Care	27				
53 Other Public Health	28	113,249	409		113,658
58 Cemeteries and Crematoriums	29				
	30				
61 Municipal Planning, Zoning & Development	31				
62 Community and/or Agricultural Services	32	38,276			38,276
66 Subdivision Land and Developments	33				
67 Public Housing Operations	34				
69 Land Housing/Building Rentals and Other	35				
	36				
	37				
71 Recreation Board and Other Services	38	928,501			928,501
72 Recreation/Parks Facilities and Programs	39				
74 Culture: Community Hall, Library, Museum, etc.	40	1,109,705			1,109,705
75 Convention Centre	41				
	42				
	43				
91 Gas Production and Distribution	44				
92 Electrical Production and Distribution	45				
93 Telephone System	46				
	47				
	48				
	49				
	50				
TOTAL MUNICIPAL CAPITAL FUNCTIONS	51	4,361,256	40,946		4,402,202
96 County School Functions	52				
GRAND TOTAL CAPITAL FUNCTIONS	53	(1) 4,361,256	(2) 40,946	(2)	(1) 4,402,202

(1) The grand total amounts for "Beginning of Year Balance" and "Current Year End Balance" must agree with appropriate balance sheet items on page 2.

(2) The grand total amounts for "Additions" and "Reductions" must agree with the appropriate change in equity items on page 7, and these amounts are to include any adjustments to prior years' balances or for other noted reasons.

NOTE: List any assets of Other Local Governments assumed by and/or transferred to Other Local Governments.

City of Drumheller
MUNICIPALITY

630 MACHINERY, EQUIPMENT FIXED ASSETS
Continuity During the Year Ended December 31, 1985

FR8

FUNCTION DESCRIPTIONS	1 BEGINNING OF YEAR BALANCE	2 ADDITIONS DURING THE YEAR	3 REDUCTIONS DURING THE YEAR	4 CURRENT YEAR END BALANCE
11 Council and Other Legislative				
12 General Administration and Other	57,633	500		58,133
21 Police Department and Services Used	4,326			4,326
23 Fire Fighting and Preventive Service	504,940			504,940
24 Disaster Service and Emergency Measures				
25 Ambulance Services and First Aid	38,776			38,776
26 By-Laws Enforcement and Other				
31 Common Services and/or Equipment Pool	761,921	12,655		774,576
32 Roads, Streets, Walks, Lighting				
33 Airport Services				
34 Public Transit Systems				
37 Storm Sewers and Drainage				
41 Water Supply and Distribution System	96,623			96,623
42 Sanitary Sewage Service and Treatment	77,895			77,895
43 Garbage Collection & Disposal				
51 Family and Community Support Services				
52 Day Care				
53 Other Public Health				
56 Cemeteries and Crematoriums				
61 Municipal Planning, Zoning & Development				
62 Community and or Agricultural Services				
66 Subdivision Land and Developments				
67 Public Housing Operations				
69 Land Housing Building Rentals and Other				
71 Recreation Board and Other Services				
72 Recreation/Parks Facilities and Programs	196,096			196,096
74 Culture: Community Hall, Library, Museum, etc.				
75 Convention Centre				
91 Gas Production and Distribution				
92 Electrical Production and Distribution				
93 Telephone System				
TOTAL MUNICIPAL CAPITAL FUNCTIONS	1,738,210	13,155		1,751,365
96 County School Functions				
GRAND TOTAL CAPITAL FUNCTIONS	(1) 1,738,210	(2) 13,155	(2)	(1) 1,751,365

(1) The grand total amounts for "Beginning of Year Balance" and "Current Year End Balance" must agree with appropriate balance sheet items on page 2.

(2) The grand total amounts for "Additions" and "Reductions" must agree with the appropriate change in equity items on page 7, and these amounts are to include any adjustments to prior years' balances or for other noted reasons.

NOTE: List any assets of Other Local Governments assumed by and/or transferred to Other Local Governments.

City of Drumheller

MUNICIPALITY

640 LAND FOR GOVERNMENT USE

Continuity During the Year Ended December 31, 1985

FR9

FUNCTION DESCRIPTIONS		1 BEGINNING OF YEAR BALANCE	2 ADDITIONS DURING THE YEAR	3 REDUCTIONS DURING THE YEAR	4 CURRENT YEAR END BALANCE
11 Council and Other Legislative	1				
12 General Administration and Other	2	8,153			8,153
	3				
	4				
21 Police Department and Services Used	5				
23 Fire Fighting and Preventive Service	6				
24 Disaster Service and Emergency Measures	7				
25 Ambulance Services and First Aid	8				
26 By-Laws Enforcement and Other	9				
	10				
	11				
31 Common Services and/or Equipment Pool	12	400,069	43,970		444,039
32 Roads, Streets, Walks, Lighting	13				
	14				
33 Airport Services	15	90,242			90,242
34 Public Transit Systems	16				
37 Storm Sewers and Drainage	17				
	18				
41 Water Supply and Distribution System	19				
	20				
42 Sanitary Sewage Service and Treatment	21				
	22				
43 Garbage Collection & Disposal	23	3,404			3,404
	24				
	25				
51 Family and Community Support Services	26				
52 Day Care	27				
53 Other Public Health	28				
56 Cemeteries and Crematoriums	29	4,293			4,293
	30				
61 Municipal Planning, Zoning & Development	31				
62 Community and/or Agricultural Services	32				
66 Subdivision Land and Developments	33				
67 Public Housing Operations	34				
69 Land Housing/Building Rentals and Other	35				
	36				
	37				
71 Recreation Board and Other Services	38				
72 Recreation/Parks Facilities and Programs	39	136,180			136,180
74 Culture: Community Hall, Library, Museum, etc	40				
75 Convention Centre	41				
	42				
	43				
91 Gas Production and Distribution	44				
92 Electrical Production and Distribution	45				
93 Telephone System	46				
	47				
	48				
	49				
	50				
TOTAL MUNICIPAL CAPITAL FUNCTIONS	51	642,341	43,970		686,311
96 County School Functions	52				
GRAND TOTAL CAPITAL FUNCTIONS	53	(1) 642,341	(2) 43,970	(2)	(1) 686,311

(1) The grand total amounts for "Beginning of Year Balance" and "Current Year End Balance" must agree with appropriate balance sheet items on page 2.

(2) The grand total amounts for "Additions" and "Reductions" must agree with the appropriate change in equity items on page 7, and these amounts are to include any adjustments to prior years' balances or for other noted reasons.

NOTE: List any assets of Other Local Governments assumed by and/or transferred to Other Local Governments.

City of Drumheller
MUNICIPALITY

310 DEBENTURES, BOND AND MORTGAGE ISSUES

Continuity During the Year Ended December 31, 1985

FR11

FUNCTION DESCRIPTIONS	1 BEGINNING OF YEAR BALANCE	2 ADDITIONS DURING THE YEAR	3 REDUCTIONS DURING THE YEAR	4 CURRENT YEAR END BALANCE
11 Council and Other Legislative				
12 General Administration and Other				
21 Police Department and Services Used	9,007		3,288	5,719
23 Fire Fighting and Preventive Service	252,145		46,525	205,620
24 Disaster Service and Emergency Measures				
25 Ambulance Services and First Aid				
26 By-Laws Enforcement and Other				
31 Common Services and/or Equipment Pool	398,755		75,731	323,024
32 Roads, Streets, Walks, Lighting	3,648,647	489,500	124,291	4,013,856
33 Airport Services				
34 Public Transit Systems				
37 Storm Sewers and Drainage	88,759		6,092	82,667
41 Water Supply and Distribution System	2,842,070		59,881	2,782,189
42 Sanitary Sewage Service and Treatment	488,771		14,327	474,444
43 Garbage Collection & Disposal				
51 Family and Community Support Services				
52 Day Care				
53 Other Public Health				
56 Cemeteries and Crematoriums				
61 Municipal Planning, Zoning & Development				
62 Community and or Agricultural Services				
66 Subdivision Land and Developments	899,688		23,640	876,048
67 Public Housing Operations				
69 Land Housing Building Rentals and Other				
71 Recreation Board and Other Services				
72 Recreation Parks Facilities and Programs	137,104		16,440	120,664
74 Culture: Community Hall, Library, Museum, etc.	1,094,528		18,731	1,075,797
75 Convention Centre				
91 Gas Production and Distribution				
92 Electrical Production and Distribution				
93 Telephone System				
TOTAL MUNICIPAL CAPITAL FUNCTIONS	9,859,474	489,500	388,946	9,960,028
96 County School Functions				
GRAND TOTAL CAPITAL FUNCTIONS	(1) 9,859,474	(2) 489,500	(2) 388,946	(1) 9,960,028

(1) The grand total amounts for "Beginning of Year Balance" and "Current Year End Balance" must agree with appropriate balance sheet items on page 2.

(2) The grand total amounts for "Additions" and "Reductions" must agree with the appropriate change in equity items on page 7; and these amounts are to include any adjustments to prior years' balances or for other noted reasons.

NOTE: List any debentures of Other Local Governments assumed by and/or transferred to Other Local Governments.

Add in this space, or attach a sheet, a listing of any debentures completely or partially paid out prior to the normal maturity date.

City of Drumheller

MUNICIPALITY

ANALYSIS OF DEBENTURE, BOND AND MORTGAGE DEBT

as at December 31, 1985

FR25

FUNCTIONS REPORTED		DEBENTURE DEBT		
		1 MUNICIPALITY'S SHARE	2 OWNERS (1) SHARE	3 CURRENT YEAR END BALANCE
31 Common Services and/or Equipment Pool	1	323,024		323,024
32 Roads, Streets, Walks, Lighting	2	2,227,497	1,786,359	4,013,856
34 Public Transit Systems	3			
37 Storm Sewers and Drainage	4	82,667		82,667
	5			
41 Water Supply and Distribution	6	2,715,048	67,141	2,782,189
42 Sanitary Sewage Service and Treatment	7	416,237	58,207	474,444
	8			
	9			
62 Community and/or Agricultural Services	10			
66 Subdivision Land and Developments	11	876,048		876,048
67 Public Housing Operations	12			
69 Land/Housing/Building Rentals and Other	13			
	14			
	15			
91 Gas Production & Distribution	16			
92 Electrical Production & Distribution	17			
93 Telephone System	18			
	19			
96 County School Functions	20			
98 All Other Functions Debenture Debt	21	1,407,800		1,407,800
GRAND TOTAL FUNCTIONS DEBENTURE DEBT	22	8,048,321	1,911,707	9,960,028

(1) If special frontage tax levied show Owners' Share Breakdown

FUTURE DEBENTURE, BOND AND MORTGAGE DEBT CHARGES BY YEARS

FR26

ANALYSIS BY YEARS		MUNICIPAL		(1) SCHOOL	
		1 PRINCIPAL	2 INTEREST	3 PRINCIPAL	4 INTEREST
1986					
1987	1	389,463	1,244,888		
1988	2	404,768	1,202,430		
1989	3	409,452	1,158,809		
1990	4	452,447	1,115,814		
1991 to Maturity	5	445,925	1,067,980		
	6	7,857,973	9,340,697		
TOTAL	7	9,960,028	15,130,618		

(1) To be completed by Counties and Town of Devon

The Statement of Trust Account Assets has been deleted. Instead the "Year End Liability Balance" in the Statement of Trust Liabilities **must** be less than or equal to the amount shown for the "477 Trust Accounts Administered (Total)" asset item in the Consolidated Balance sheet, page 2.

Counties and the Town of Devon are to insert lines for any appropriate school amounts.

All opening and year end balances **must** agree with appropriate items in the "Consolidated Balance Sheet," Schedule FS2.

477 STATEMENT OF TRUST LIABILITIES

For The Year Ended December 31, 1985

FR14

		OPENING BALANCE	TRUST LIABILITY ADDITIONS	TRUST CLAIMS REDUCTIONS	YEAR END LIABILITY BALANCE
Tax Sale Surplus Trust Liability	1				
Cemetery Perpetual Care Liability	2				
Others	3				
	4				
	5				
TOTAL TRUST ACCOUNT LIABILITIES	6				

47X METER RENTALS AND ANY DEPOSIT LIABILITIES

For The Year Ended December 31, 1985

FR15

		OPENING BALANCE	NEW DEPOSITS	DEPOSITS REFUNDED	YEAR END LIABILITY BALANCE
32 Deposits for Road Maintenance	1				
41 Water Meter Deposits	2	22,756	13,839	8,629	27,966
91 Gas Meter Deposits	3				
92 Electricity Meter Deposits	4				
Others	5	7,560		7,560	NIL
	6				
	7				
	8				
TOTAL METER AND OTHER DEPOSIT LIABILITIES	9	30,316	13,839	16,189	27,966

490 PREPAID LOCAL IMPROVEMENTS AND OTHER LIABILITIES

For The Year Ended December 31, 1985

FR16

		OPENING BALANCE	NEW PREPAIDS & OTHERS	REDUCTIONS THIS YEAR	YEAR END LIABILITY BALANCE
32 Roads, Curbs, Walks	1				
37 Storm Sewers and Drainage	2				
41 Water Distribution Improvements Prepaid	3				
42 Sanitary Sewage Improvements Prepaid	4				
4X (Specify)	5				
	6				
	7				
Other Prepayments, Deferred Revenues, etc.	8	1,613,988	600,046	1,452,903	761,131
	9				
	10				
	11				
	12				
Excess Collections on Requisitions	13				
TOTAL PREPAYMENTS AND OTHER LIABILITIES	14	1,613,988	600,046	1,452,903	761,131

City of Drumheller
MUNICIPALITY

OPERATING FUNCTION COMPARATIVE ALLOWANCES/RESERVES BALANCES

For Preceding Year and as at December 31, 1985

FR17

FUNCTION DESCRIPTIONS		6XX OPERATING ALLOWANCES		7XX OPERATING RESERVES	
		[1] PRECEDING YEAR BALANCE	[2] CURRENT BALANCE	[3] PRECEDING YEAR BALANCE	[4] CURRENT BALANCE
11 Council and Other Legislative	1				
12 General Administration and Other	2				
	3				
	4				
21 Police Department and Services Used	5				
23 Fire Fighting and Preventive Service	6				
24 Disaster Service and Emergency Measures	7				
25 Ambulance Services and First Aid	8				
26 By-Laws Enforcement and Other	9				
	10				
	11				
31 Common Services and/or Equipment Pool	12				
32 Roads, Streets, Walks, Lighting	13				
	14				
33 Airport Services	15				
34 Public Transit Systems	16				
37 Storm Sewers and Drainage	17				
	18				
41 Water Supply and Distribution System	19				
	20				
42 Sanitary Sewage Service and Treatment	21				
	22				
43 Garbage Collection & Disposal	23				
	24				
	25				
51 Family and Community Support Services	26				
52 Day Care	27				
53 Other Public Health	28				
56 Cemeteries and Crematoriums	29				
	30				
61 Municipal Planning, Zoning & Development	31				
62 Community and/or Agricultural Services	32				
66 Subdivision Land and Developments	33				
67 Public Housing Operations	34			139,535	139,535
69 Land Housing/Building Rentals and Other	35				
	36				
	37				
71 Recreation Board and Other Services	38				
72 Recreation/Parks Facilities and Programs	39				
74 Culture: Community Hall, Library, Museum, etc.	40				
75 Convention Centre	41				
	42				
	43				
91 Gas Production and Distribution	44				
92 Electrical Production and Distribution	45				
93 Telephone System	46				
	47				
	48				
	49				
97 Operating Contingencies Reserve	50				
TOTAL MUNICIPAL OPERATING FUNCTIONS	51			139,535	139,535
96 County School Functions	52				
GRAND TOTAL OPERATING FUNCTIONS (1)	53			139,535	139,535

(1) To agree with total operating allowances and operating reserves on the Consolidated Balance Sheet, page 2.

City of Drumheller

MUNICIPALITY

OPERATING FUNCTIONS REVENUES BY TYPE AND EXPENDITURES BY OBJECT

For the Year Ended December 31, 1985

FR19

ITEM DESCRIPTIONS \ FUNCTION DESCRIPTIONS	Legislative (11)	Administrative (12)	Police (21)	Fire Fighting (23)	Disaster Services (24)
REVENUES BY TYPE					
100 200 Special Municipal Levies					
300 Sales to Other Governments				2,700	
400 Sales of Goods and Services		46,936			
520 Professional & Other Licenses & Permits		28,123			
530 Municipal By-Law Fines Issued					
550 Return on Investments held for Function					
560 Rental Revenues					
590 Other Revenues from Own Sources					
830 Federal Conditional Grants					
840 Provincial Conditional Grants			80,052	19,992	1,138
850 Local Government Conditional Grants					
910 Drawn from Operating Allowances					
920 Drawn from Operating Reserves					
930 Contributed from Operating Functions					
940 Contributed from Capital Sources					
960 Gross Recoveries fm Operating Functions					
990 Other					
TOTAL FUNCTION OPERATING REVENUES (To FS3-COL 1)		75,059	80,052	22,692	1,138
BUDGETED OPERATING REVENUES			110,052	24,992	1,138
EXPENDITURES BY OBJECT					
100 Salaries, Wages and Benefits	39,919	204,674	37,932	35,483	1,860
200 Contracted and General Services	18,972	176,151	11,078	19,967	16
300 Purchases from Other Governments			301,028		
500 Materials, Goods, Supplies and Utilities		30,704	2,010	17,443	25
7X0 Grants to Government					
761 Contributed to Other Operating Functions					
762 Contributed to Capital Programs		40,350			
763 Added to Function Operating Allowances					
764 Added to Function Operating Reserves					
765 Contributed to Own Municipal Agencies					
770 Grants to Individuals and Organizations					
810 Bank Charges & Short-Term Interest		69,358			
820 Long-Term Debt Charges					
830 Debenture Debt Charges			3,798	112,821	
960 Gross Recoveries to Operating Functions					
990 Other Transactions, Discounts, Adjustments		31,196			
TOTAL FUNCTION OPERATING EXPENDITURES (To FS3-COL 2)	58,891	552,433	355,846	185,714	1,901
BUDGETED OPERATING EXPENDITURES	52,500	488,257	389,648	200,521	2,000
NET FUNCTION OPERATING COST (To FS3-COL 3)	58,891	477,374	275,794	163,022	763
NET FUNCTION OPERATING GAIN (To FS3-COL 4)					
BUDGETED OPERATING GAIN					
BUDGETED OPERATING COST	52,500	488,257	279,596	175,529	862

Notes: 1 One column to be completed for each operating function (except 'County School') reported on audited statement page 3, Combined Operating Revenues and Expenditures.

2 The following item values must agree with page 3:
(a) Total Function Operating Revenues,
(b) Total Function Operating Expenditures,
(c) Net Function Operating Cost or
(d) Net Function Operating Gain.

City of Drumheller

MUNICIPALITY

OPERATING FUNCTIONS REVENUES BY TYPE AND EXPENDITURES BY OBJECT

For the Year Ended December 31, 1985

FR 1 9

ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS	Ambulance (25)	By-Laws (26)	Common Services (31)	Roads (32)	Airport (33)
REVENUES BY TYPE					
100 200 Special Municipal Levies				229,445	
300 Sales to Other Governments					
400 Sales of Goods and Services		380		22,094	7,295
520 Professional & Other Licenses & Permits					
530 Municipal By-Law Fines Issued		12,650			
550 Return on Investments held for Function					
560 Rental Revenues			22,785	950	3,000
590 Other Revenues from Own Sources					
830 Federal Conditional Grants					
840 Provincial Conditional Grants		7,552	33,717	114,699	
850 Local Government Conditional Grants					
910 Drawn from Operating Allowances					
920 Drawn from Operating Reserves					
930 Contributed from Operating Functions				36,148	
940 Contributed from Capital Sources					
960 Gross Recoveries fm Operating Functions					
990 Other					
TOTAL FUNCTION OPERATING REVENUES (To FS3-COL 1)		20,582	56,502	403,336	10,295
BUDGETED OPERATING REVENUES		25,200	68,717	335,425	
EXPENDITURES BY OBJECT					
100 Salaries, Wages and Benefits		11,432	244,186	116,711	4,444
200 Contracted and General Services		34,062	100,324	43,412	4,870
300 Purchases from Other Governments					
500 Materials, Goods, Supplies and Utilities		5,203	83,540	192,393	9,036
7X0 Grants to Government					
761 Contributed to Other Operating Functions					
762 Contributed to Capital Programs			11,470		4,021
763 Added to Function Operating Allowances					
764 Added to Function Operating Reserves					
765 Contributed to Own Municipal Agencies					
770 Grants to Individuals and Organizations	15,713			17,145	
810 Bank Charges & Short Term Interest					
820 Long-Term Debt Charges					
830 Debenture Debt Charges			130,368	490,624	
960 Gross Recoveries to Operating Functions					
990 Other Transactions, Discounts, Adjustments					
TOTAL FUNCTION OPERATING EXPENDITURES (To FS3-COL 2)	15,713	50,697	569,888	860,285	22,371
BUDGETED OPERATING EXPENDITURES	15,700	49,000	534,268	821,024	23,200
NET FUNCTION OPERATING COST (To FS3-COL 3)	15,713	30,115	513,386	456,949	12,076
NET FUNCTION OPERATING GAIN (To FS3-COL 4)					
BUDGETED OPERATING GAIN					
BUDGETED OPERATING COST	15,700	23,800	465,551	485,599	23,200

Notes: 1. One column to be completed for each operating function (except 'County School') reported on audited statement page 3, Combined Operating Revenues and Expenditures.

2. The following item values must agree with page 3:
   (a) Total Function Operating Revenues,
   (b) Total Function Operating Expenditures,
   (c) Net Function Operating Cost or
   (d) Net Function Operating Gain.

City of Drumheller

MUNICIPALITY

OPERATING FUNCTIONS REVENUES BY TYPE AND EXPENDITURES BY OBJECT

For the Year Ended December 31, 1985

FR19

FUNCTION DESCRIPTIONS / ITEM DESCRIPTIONS	Storm Sewer (37)	Water (41)	Sewage (42)	Garbage (43)	Social Services (51)
REVENUES BY TYPE					
100 200 Special Municipal Levies		24,916	14,225		
300 Sales to Other Governments					
400 Sales of Goods and Services		868,894	364,706	4,518	
520 Professional & Other Licenses & Permits					
530 Municipal By-Law Fines Issued					
550 Return on Investments held for Function					
560 Rental Revenues					
590 Other Revenues from Own Sources					
830 Federal Conditional Grants					
840 Provincial Conditional Grants		74,614	26,672	2,159	
850 Local Government Conditional Grants					
910 Drawn from Operating Allowances					
920 Drawn from Operating Reserves					
930 Contributed from Operating Functions					
940 Contributed from Capital Sources					
960 Gross Recoveries fm Operating Functions					
990 Other					
TOTAL FUNCTION OPERATING REVENUES (To FS3-COL 1)		968,424	405,603	6,677	
BUDGETED OPERATING REVENUES		949,114	390,897	7,000	31,400
EXPENDITURES BY OBJECT					
100 Salaries, Wages and Benefits		240,014	91,295	86,056	
200 Contracted and General Services		68,139	36,502	44,148	
300 Purchases from Other Governments					
500 Materials, Goods, Supplies and Utilities		152,706	105,504		
7X0 Grants to Government					
761 Contributed to Other Operating Functions					
762 Contributed to Capital Programs	7,540		18,919		
763 Added to Function Operating Allowances					
764 Added to Function Operating Reserves					
765 Contributed to Own Municipal Agencies					32,520
770 Grants to Individuals and Organizations					
810 Bank Charges & Short Term Interest					
820 Long Term Debt Charges					
830 Debenture Debt Charges	12,628	458,791	76,355		
960 Gross Recoveries to Operating Functions					
990 Other Transactions, Discounts, Adjustments		1,752			
TOTAL FUNCTION OPERATING EXPENDITURES (To FS3-COL 2)	20,168	921,402	328,575	130,204	32,520
BUDGETED OPERATING EXPENDITURES	12,628	929,389	319,455	132,500	29,000
NET FUNCTION OPERATING COST (To FS3-COL 3)	20,168			123,527	32,520
NET FUNCTION OPERATING GAIN (To FS3-COL 4)		47,022	77,028		
BUDGETED OPERATING GAIN		19,725	71,442		2,400
BUDGETED OPERATING COST	12,628			125,500	

Notes: 1 One column to be completed for each operating function (except 'County School') reported on audited statement page 3, Combined Operating Revenues and Expenditures.

2 The following item values must agree with page 3:
(a) Total Function Operating Revenues,
(b) Total Function Operating Expenditures,
(c) Net Function Operating Cost or
(d) Net Function Operating Gain

City of Drumheller

MUNICIPALITY

OPERATING FUNCTIONS REVENUES BY TYPE AND EXPENDITURES BY OBJECT

For the Year Ended December 31, 1985

FR 19

ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS		Cemetery (56)	Community Service (62)	Land Development (66)	Recreation (72)	Culture (74)
REVENUES BY TYPE						
100-200 Special Municipal Levies	1					
300 Sales to Other Governments	2					
400 Sales of Goods and Services	3	21,255			103,623	
520 Professional & Other Licenses & Permits	4					
530 Municipal By-Law Fines Issued	5					
550 Return on Investments held for Function	6					
560 Rental Revenues	7				68,068	
590 Other Revenues from Own Sources	8					
830 Federal Conditional Grants	9					
840 Provincial Conditional Grants	10			16,762	99,859	30,863
850 Local Government Conditional Grants	11		10,000			
910 Drawn from Operating Allowances	12					
920 Drawn from Operating Reserves	13					
930 Contributed from Operating Functions	14					
940 Contributed from Capital Sources	15					
960 Gross Recoveries fm Operating Functions	16					
990 Other	17					
TOTAL FUNCTION OPERATING REVENUES (To FS3-COL. 1)	18	21,255	10,000	16,762	271,550	30,863
BUDGETED OPERATING REVENUES		15,000		46,762	241,518	30,863
EXPENDITURES BY OBJECT						
100 Salaries, Wages and Benefits		22,397	10,799		468,111	24,145
200 Contracted and General Services		5,475	29,211		121,286	7,472
300 Purchases from Other Governments						
500 Materials, Goods, Supplies and Utilities		849	18,132		120,315	4,648
7X0 Grants to Government						
761 Contributed to Other Operating Functions						
762 Contributed to Capital Programs			409			
763 Added to Function Operating Allowances						
764 Added to Function Operating Reserves						
765 Contributed to Own Municipal Agencies						
770 Grants to Individuals and Organizations			15,531		9,000	50,566
810 Bank Charges & Short-Term Interest						
820 Long-Term Debt Charges						
830 Debenture Debt Charges				188,734	33,765	111,161
960 Gross Recoveries to Operating Functions						
990 Other Transactions, Discounts, Adjustments						
TOTAL FUNCTION OPERATING EXPENDITURES (To FS3-COL. 2)	35	28,721	74,082	188,734	752,477	197,992
BUDGETED OPERATING EXPENDITURES		38,750	99,370	188,734	777,730	159,131
NET FUNCTION OPERATING COST (To FS3-COL. 3)	36	7,466	64,082	171,972	480,927	167,129
NET FUNCTION OPERATING GAIN (To FS3-COL. 4)	37					
BUDGETED OPERATING GAIN						
BUDGETED OPERATING COST		23,750	99,370	141,972	536,212	128,268

Notes: 1 One column to be completed for each operating function (except 'County School') reported on audited statement page 3, Combined Operating Revenues and Expenditures.

2 The following item values must agree with page 3:
- (a) Total Function Operating Revenues,
- (b) Total Function Operating Expenditures,
- (c) Net Function Operating Cost or
- (d) Net Function Operating Gain.

City of Drumheller

MUNICIPALITY

FR 19A

OPERATING FUNCTIONS REVENUES BY TYPE AND EXPENDITURES OBJECT

For the Year Ended December 31, 1985

ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS		GRAND TOTAL (99)
REVENUES BY TYPE		
100/200 Special Municipal Levies	1	268,586
300 Sales to Other Governments	2	2,700
400 Sales of Goods and Services	3	1,439,701
520 Professional & Other Licenses & Permits	4	28,123
530 Municipal By-Law Fines Issued	5	12,650
550 Return on Investments held for Function	6	
560 Rental Revenues	7	94,803
590 Other Revenues from Own Sources	8	
830 Federal Conditional Grants	9	
840 Provincial Conditional Grants	10	508,079
850 Local Government Conditional Grants	11	10,000
910 Drawn from Operating Allowances	12	
920 Drawn from Operating Reserves	13	
930 Contributed from Operating Functions	14	36,148
940 Contributed from Capital Sources	15	
960 Gross Recoveries fm Operating Functions	16	
990 Other	17	
TOTAL FUNCTION OPERATING REVENUES	18	2,400,790
BUDGETED OPERATING REVENUES		2,278,078
EXPENDITURES BY OBJECT		
100 Salaries, Wages and Benefits	19	1,639,458
200 Contracted and General Services	20	721,085
300 Purchases from Other Governments	21	301,028
500 Materials, Goods, Supplies and Utilities	22	742,508
7X0 Grants to Government	23	
781 Contributed to Other Operating Functions	24	
782 Contributed to Capital Programs	25	82,709
783 Added to Function Operating Allowances	26	
784 Added to Function Operating Reserves	27	
785 Contributed to Own Municipal Agencies	28	32,520
770 Grants to Individuals and Organizations	29	107,955
810 Bank Charges & Short-Term Interest	30	69,358
820 Long-Term Debt Charges	31	
830 Debenture Debt Charges	32	1,619,045
960 Gross Recoveries to Operating Functions	33	
990 Other Transactions, Discounts, Adjustments	34	32,948
TOTAL FUNCTION OPERATING EXPENDITURES	35	5,348,614
BUDGETED OPERATING EXPENDITURES		5,262,805
NET FUNCTION OPERATING COST	36	2,947,824
NET FUNCTION OPERATING GAIN	37	
BUDGETED OPERATING GAIN		
BUDGETED OPERATING COST		2,984,727

City of Drumheller

MUNICIPALITY

CAPITAL FUNCTIONS FINANCES ACQUIRED AND FINANCES APPLIED

By Type and Object for the Year Ended December 31, 1985

FR20

ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS		Admin. (12)	Common Services (31)	Roads & Streets (32)	Airport (33)	Water System (41)
CAPITAL FINANCES ACQUIRED						
XXX Preceding Year Unexpended Funds Balance	1		1,196			
100 200 Special Municipal Levies	2					
310 Debentures, Bonds and Mortgages Issued	3			489,500		
322 Long Term Borrowed & New Capital Leases	4					
550 Return on Investments held for Function	5					
570 Insurance Proceeds	6					
590 Other Revenues from Own Sources	7					
6X0 Sale of Fixed Assets	8					
830 Federal Capital Grants	9					
840 Provincial Capital Grants	10			1,937,274		314,760
850 Local Government Capital Grants	11					
86X From Own Municipality Boards or Agencies	12					
910 Drawn from Function Capital Allowances	13					
920 Drawn from Function Capital Reserves	14					
930 Contributed from Operating Functions	15	40,350	11,470		4,021	
940 Contributed from Other Capital Functions	16					
970 Developers' Agreements and Levies	17					
990 Other	18					
TOTAL OF FUNDED CAPITAL AVAILABLE (To FS4-COL. 1)	19	40,350	12,666	2,426,774	4,021	314,760
BUDGETED FUNDED CAPITAL						
OVEREXPENDITURES TO BE PROVIDED BY						
100 200 Future Property Levies	20					
3XX Borrowing Approved but not Received	21					
915 Future Contributions from Operations	22					
990 Other (Specify) Grants	23					358,108
TOTAL OVEREXPENDITURES AT YEAR END (To FS4-COL. 2)	24					358,108
GRAND TOTAL CAPITAL FINANCING	25	40,350	12,666	2,426,774	4,021	672,868
BUDGETED TOTAL CAPITAL FINANCING						
CAPITAL FINANCES APPLIED						
XXX Prior Year's Overexpenditures Balance	26			98,620		368,089
490 Other Assets Acquired	27					
610 Engineering Structures Additions	29			1,818,552	4,021	304,092
620 Buildings Fixed Assets Additions	29	39,850				687
630 Machines, Equipment Additions	30	500	12,666			
640 Land acquired for Government Use	31			43,959		
650 Vehicle Additions	32					
7X0 Grants to Government	33					
781 Contributed to Operating Functions	34					
782 Contributed to Other Capital Functions	35					
783 Additions to Function Capital Allowances	36					
784 Additions to Function Capital Reserves	37					
785 Contributed to Own Municipality Agencies	38					
770 Grants to Individuals and Organizations	39					
990 Other Transactions and Adjustments	40					
TOTAL CAPITAL FUNDS APPLIED (To FS4-COL. 3)	41	40,350	12,666	1,961,131	4,021	672,868
BUDGETED CAPITAL APPLICATIONS						
UNEXPENDED CAPITAL BALANCE AT YEAR END (To FS4-COL. 4)	42			465,643		
GRAND TOTAL CAPITAL FINANCING	43	40,350	12,666	2,426,774	4,021	672,868
BUDGETED TOTAL CAPITAL FINANCING						

Notes: 1 One column to be completed for each function reported on audited statement page 4, Combined Capital Financing Acquired and Applied, (except amounts for 'School Capital')

2 The following item values must agree with page 4
(a) Total of Funded Capital Acquired,
(b) Total Overexpenditures at Year End,
(c) Total Capital Funds Expended,
(d) Unexpended Capital Balance at Year End

City of Drumheller

MUNICIPALITY

CAPITAL FUNCTIONS FINANCES ACQUIRED AND FINANCES APPLIED

By Type and Object for the Year Ended December 31, 1985

FR20

ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS		Sanitary Sewage (42)		Storm Sewage (37)	Daycare (62)	
CAPITAL FINANCES ACQUIRED						
XXX Preceding Year Unexpended Funds Balance	1					
100 200 Special Municipal Levies	2					
310 Debentures, Bonds and Mortgages Issued	3					
322 Long Term Borrowed & New Capital Leases	4					
550 Return on Investments held for Function	5					
570 Insurance Proceeds	6					
590 Other Revenues from Own Sources	7					
6X0 Sale of Fixed Assets	8					
830 Federal Capital Grants	9					
840 Provincial Capital Grants	10					
850 Local Government Capital Grants	11					
86X From Own Municipality Boards or Agencies	12					
910 Drawn from Function Capital Allowances	13					
920 Drawn from Function Capital Reserves	14					
930 Contributed from Operating Functions	15	18,919		7,540	409	
940 Contributed from Other Capital Functions	16					
970 Developers' Agreements and Levies	17					
990 Other	18					
TOTAL OF FUNDED CAPITAL AVAILABLE (To FS4 COL 1)	19	18,919		7,540	409	
BUDGETED FUNDED CAPITAL						
OVEREXPENDITURES TO BE PROVIDED BY						
100 200 Future Property Levies	20					
3XX Borrowing Approved but not Received	21					
915 Future Contributions from Operations	22					
990 Other (Specify) Grants	23	17,234				
TOTAL OVEREXPENDITURES AT YEAR END (To FS4 COL 2)	24	17,234				
GRAND TOTAL CAPITAL FINANCING	25	36,153		7,540	409	
BUDGETED TOTAL CAPITAL FINANCING						
CAPITAL FINANCES APPLIED						
XXX Prior Year's Overexpenditures Balance	26					
490 Other Assets Acquired	27					
610 Engineering Structures Additions	28	36,153		7,540		
620 Buildings Fixed Assets Additions	29				409	
630 Machines, Equipment Additions	30					
640 Land acquired for Government Use	31					
650 Vehicle Additions	32					
730 Grants to Government	33					
761 Contributed to Operating Functions	34					
762 Contributed to Other Capital Functions	35					
763 Additions to Function Capital Allowances	36					
764 Additions to Function Capital Reserves	37					
765 Contributed to Own Municipality Agencies	38					
770 Grants to Individuals and Organizations	39					
990 Other Transactions and Adjustments	40					
TOTAL CAPITAL FUNDS APPLIED (To FS4 COL 3)	41	36,153		7,540	409	
BUDGETED CAPITAL APPLICATIONS						
UNEXPENDED CAPITAL BALANCE AT YEAR END (To FS4 COL 4)	42					
GRAND TOTAL CAPITAL FINANCING	43	36,153		7,540	409	
BUDGETED TOTAL CAPITAL FINANCING						

Notes: 1 One column to be completed for each function reported on audited statement page 4. Combined Capital Financing Acquired and Applied, (except amounts for 'School Capital')

2 The following item values must agree with page 4
(a) Total of Funded Capital Acquired

City of Drumheller

MUNICIPALITY

CAPITAL FUNCTIONS FINANCES ACQUIRED AND FINANCES APPLIED

By Type and Object for the Year Ended December 31, 1985

FR20A

ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS		GRAND TOTAL (99)
CAPITAL FINANCES ACQUIRED		
XXX Preceding Year Unexpended Funds Balance	1	1,196
100/200 Special Municipal Levies	2	
310 Debentures, Bonds and Mortgages Issued	3	489,500
322 Long-Term Borrowed & New Capital Leases	4	
550 Return on Investments held for Function	5	
570 Insurance Proceeds	6	
590 Other Revenues from Own Sources	7	
6X0 Sale of Fixed Assets	8	
830 Federal Capital Grants	9	
840 Provincial Capital Grants	10	2,252,034
850 Local Government Capital Grants	11	
86X From Own Municipality Boards or Agencies	12	
910 Drawn from Function Capital Allowances	13	
920 Drawn from Function Capital Reserves	14	
930 Contributed from Operating Functions	15	82,709
940 Contributed from Other Capital Functions	16	
970 Developers' Agreements and Levies	17	
990 Other	18	
TOTAL OF FUNDED CAPITAL AVAILABLE	19	2,825,439
BUDGETED FUNDED CAPITAL		
OVEREXPENDITURES TO BE PROVIDED BY		
100 200 Future Property Levies	20	
3XX Borrowing Approved but not Received	21	
915 Future Contributions from Operations	22	
990 Other (Specify) Grants	23	375,342
TOTAL OVEREXPENDITURES AT YEAR END	24	375,342
GRAND TOTAL CAPITAL FINANCING	25	3,200,781
BUDGETED TOTAL CAPITAL FINANCING		
CAPITAL FINANCES APPLIED		
XXX Prior Year's Overexpenditures Balance	26	466,709
490 Other Assets Acquired	27	
610 Engineering Structures Additions	28	2,170,358
620 Buildings Fixed Assets Additions	29	40,946
630 Machines, Equipment Additions	30	13,166
640 Land Acquired for Government Use	31	43,959
650 Vehicle Additions	32	
7X0 Grants to Government	33	
781 Contributed to Operating Functions	34	
782 Contributed to Other Capital Functions	35	
783 Additions to Function Capital Allowances	36	
784 Additions to Function Capital Reserves	37	
785 Contributed to Own Municipality Agencies	38	
770 Grants to Individuals and Organizations	39	
990 Other Transactions and Adjustments	40	
TOTAL CAPITAL FUNDS APPLIED	41	2,735,138
BUDGETED CAPITAL APPLICATIONS		
UNEXPENDED CAPITAL BALANCE AT YEAR END	42	465,643
GRAND TOTAL CAPITAL FINANCING	43	3,200,781
BUDGETED TOTAL CAPITAL FINANCING		

City of Drumheller

MUNICIPALITY

STATEMENT OF UNEXPENDED/OVEREXPENDED CAPITAL FUNDS AS AT DECEMBER 31, 1985

FR20B

PROJECT PARTICULARS	1 CURRENT YEAR COSTS	2 PRIOR YEAR'S OVEREXPENDITURES	3 COSTS TO BE FINANCED (TOTAL 1 & 2)	FINANCING							11 UNEXPENDED BALANCE AT YEAR END	12 CODE	13 OVEREXPENDED BALANCE AT YEAR END
				4 PRIOR YEAR'S UNEXPENDED FUNDS	5 DEBENTURES & LONG-TERM BORROWING	6 GRANTS	7 DRAWN FROM CAPITAL RESERVES	8 CONTRIBUTED FROM OPERATING FUNC.	9 DEVELOPERS' AGREEMENTS AND LEVIES	10 SALE OF ASSETS AND OTHER			
31	12,666		12,666	1,196				11,470					
32	1,862,511	98,620	1,961,131		489,500	1,937,274					465,643	310	
41	304,779	368,089	672,868			314,760						840	358,108
42	36,153		36,153					18,919				840	17,234
TOTAL	2,216,109	466,709	2,682,818	1,196	489,500	2,252,034		30,389			465,643		375,342

NOTE:
CODE NO. Column number for type of financing making up unexpended or overexpended balance.

City of Drumheller
MUNICIPALITY

FINAL REPORT ON ASSESSMENTS AND VALUATIONS FOR 1985

FR21

ITEM DESCRIPTIONS	LAND ASSESSMENT		BUILDINGS AND IMPROVEMENTS		MACHINERY, EQUIPMENT AND ENGINEERING STRUCTURES SUBJECT TO S F P	TOTAL ASSESSMENT
	EXEMPT FROM SCHOOL FOUNDATION	SUBJECT TO SCHOOL FOUNDATION	EXEMPT FROM SCHOOL FOUNDATION	SUBJECT TO SCHOOL FOUNDATION		
TAXABLE PROPERTY ASSESSMENTS						
Commercial Properties 1		16,346,495		23,993,315	10,270	40,350,080
Industrial Properties 2						
Residential Properties 3	35,186,935		50,131,810			85,318,745
Farming Properties 4	80,010					80,010
TOTAL TAXABLE PROPERTY ASSESSMENTS 5	35,266,945	16,346,495	50,131,810	23,993,315	10,270	125,748,835
OTHER TAXABLE ASSESSMENTS						
Railway Rights-of-Way 6					41,030	41,030
Pipe Lines 7					816,240	816,240
Electrical Power Services 8						
Cable T.V. Systems 9					149,090	149,090
Sec. 26 Municipal Tax Act 29						
TOTAL OTHER TAXABLE ASSESSMENTS 10					1,006,360	1,006,360
GOVERNMENT PROPERTIES						
Municipal Electrical System 11						
Municipal Gas System 12						
Municipal Telephone System 28						
Municipal Rental Properties 13						
Leased, Grazing and Tax Recovery Lands 14						
TOTAL MUNICIPAL ASSESSMENTS 15						
Alberta Government Telephones 16		108,660		1,062,590	2,488,520	3,659,790
Alberta Liquor Control Board 17		109,200		225,760		334,960
Other Provincial for Grants-in-Lieu 18		461,690		1,059,810		3,521,500
Alberta Housing Corporation 19						
Seniors Self Contained-Units 30	70,000		[illegible]4,000			364,000
TOTAL PROVINCIAL ASSESSMENTS 20	70,000	679,570	294,000	4,348,160	2,488,520	7,880,250
FEDERAL GOVERNMENT ASSESSMENTS 21		1,359,900		13,002,870		14,362,770
GRAND TOTAL ASSESSMENTS 22	35,336,945	18,385,965	50,425,810	41,344,345	3,505,150	148,998,215

Year Last General Assessment became effective for taxation purposes Land 19 82 Improvements 19 82

27

City of Drumheller
MUNICIPALITY

SUMMARY TABLE OF COMPARATIVE MILL RATES
For The Year Ended December 31, 1985

FR22

	PRECEDING YEAR 1984				CURRENT YEAR 1985			
					1	2	3	4
	SINGLE FAMILY RESIDENTIAL	MULTI-FAMILY RESIDENTIAL	NON-RESIDENTIAL	ELECTRIC POWER AND PIPE LINE	SINGLE FAMILY RESIDENTIAL	MULTI-FAMILY RESIDENTIAL	NON-RESIDENTIAL	ELECTRIC POWER AND PIPE LINE
MUNICIPAL MILLS								
Operating Special Levies 1								
Capital Special Levies 2								
Other Municipal Services 3	16.5	16.5	16.5	16.5	16.5	16.5	16.5	16.5
TOTAL MUNICIPAL MILLS 4	16.5	16.5	16.5	16.5	16.5	16.5	16.5	16.5
EDUCATION MILLS								
School Foundation Program 5			4.5	4.5			4.5	4.5
School Boards Representative (1) 6	8	8	8	8	8	8	8	8
TOTAL EDUCATION MILLS 7	8	8	12.5	12.5	8	8	12.5	12.5
OTHER REQUISITION MILLS 8								
TOTAL REPRESENTATIVE MILL RATES 9	24.5	24.5	29	29	24.5	24.5	29	29

(1)

Public School Board 10	8	8	8	8	8	8	8	8
Separate School Board 11	8	8	8	8	8	8	8	8

City of Drumheller

MUNICIPALITY

PAYMENT TO COUNCILLORS FOR MUNICIPAL PURPOSES 1985

FR23

DIVISION OR WARD (IF APPLICABLE)	NAME	1 SALARIES OR FEES	2 MILEAGE AND SUBSISTENCE	3 TOTAL
Mayor, Reeve or Chairman:				
	Doucette, William	11,332	3,846	15,178
Members of Council:				
	Bertamini, Karen	6,981	NIL	6,981
	Doyle, William	6,151	40	6,191
	MacLeod, James	6,681	156	6,837
	Rasmussen, Douglas	6,481	617	7,098
	Ross, Gaye	5,931	283	6,214
	Sheddy, Osborne	6,781	1,524	8,305
TOTAL	1	50,338	6,466	56,804

FR24

SUMMARY MUNICIPAL STATISTICS AT DECEMBER 31, 1985

PERSONNEL		FULL TIME
1 Appointed Office Staff	1	11
2 Public Works Staff	2	30
3 Other People on Payroll	3	13
PERSONNEL		PART TIME
1 Appointed Office Staff	4	1
2 Public Works Staff	5	
3 Other People on Payroll	6	6
TOTAL STAFF ON PAYROLL	7	61
Population	8	6,671
Total Area of Municipality	9	1,615 ha
Length of all open roads maintained	10	80 km

		2
Water Mains Length	1	32 km
Number of Fire Hydrants	2	196
Sanitary Sewer Mains Length	3	32 km
Storm Sewer Mains Length	4	8 km
Number of Parcels — Taxable Properties	5	2,662
— Exempt Properties	6	378
— Total Parcels	7	3,040
Summer Villages Number of Parcels with Residences	8	

Surety Bond No. BND 398 44 55

by The Continental Insurance Co.

Fire, Theft and Liability Insurance

by Subscription

MUNICIPAL TREASURER'S REPORT

The information contained in the supporting schedules and reports is as shown by the books and records of The City of Drumheller, or is from my own observations and valuations, or is from other appointed or elected officials of this municipality. To the best of my knowledge the schedules and reports present fairly the information requested, and agree with the audited statements where specifically required.

Dated May 27, 1986 Municipal Treasurer

NOTE: This form to be completed and returned directly to:
The Local Authorities Board
6th Floor, Pacific Plaza
10909 Jasper Avenue
EDMONTON, Alberta
T5J 3L9

FINANCIAL/STATISTICAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 1986

MUNICIPALITY NAME: The City of Drumheller

FORM FS2, PAGE 2 COL. 2, LINE 42	TOTAL RESERVES FOR CAPITAL	$ NIL
FORM FS3, PAGE 3 COL. 1, LINE 62	TOTAL OPERATING REVENUES	$ 5,560,645
FORM FS3, PAGE 3 COL. 3, LINE 63	NET DEFICIT FOR YEAR	$ --
COL. 4, LINE 63	NET SURPLUS FOR YEAR	$ 212,031
FORM FS5, PAGE 5 COL. 2, LINE 10	TOTAL TAXES & GRANTS-IN-LIEU	$ 4,253,876
FORM FR25, PAGE 16 COL. 1, LINE 22	DEBENTURE DEBT - MUNICIPALITY'S SHARE	$ 8,048,321
COL. 2, LINE 22	DEBENTURE DEBT - OWNERS' SHARE	$ 1,911,707
COL. 3, LINE 22	DEBENTURE DEBT - TOTAL	$ 9,960,028
FORM FR19A, PAGE 23 LINE 25	CONTRIBUTED TO CAPITAL PROGRAMS	$ 82,709
FORM FR19A, PAGE 23 LINE 32	DEBENTURE DEBT CHARGES	$ 9,960,028
LINE 31	LONG-TERM DEBT CHARGES	$ NIL
FORM FR21, PAGE 27 COL. 1, LINE 22	LAND ASSESSMENT EXEMPT FROM S.F.P.	$ 35,336,945
COL. 3, LINE 22	BUILDINGS & IMPROVEMENTS EXEMPT FROM S.F.P.	$ 50,425,810
	TOTAL ASSESSMENTS EXEMPT FROM S.F.P.	$ 85,762,755
COL. 2, LINE 22	LAND ASSESSMENT SUBJECT TO S.F.P.	$ 18,385,965
COL. 4, LINE 22	BUILDINGS & IMPROVEMENTS SUBJECT TO S.F.P.	$ 41,344,345
COL. 5, LINE 22	MACHINES, EQUIPMENT, ENGINEERING STRUCTURES SUBJECT TO S.F.P.	$ 3,505,150
	TOTAL ASSESSMENTS SUBJECT TO S.F.P.	$ 63,235,460
COL. 6, LINE 22	GRAND TOTAL ASSESSMENTS	$ 148,998,215
FORM F _2, PAGE 28 COL. 1/2, LINE 4	MUNICIPAL MILL RATE - RESIDENTIAL	16.5
COL. 1/2, LINE 7	EDUCATION MILL RATE - RESIDENTIAL	8.0
COL. 1/2, LINE 8	OTHER MILL RATE - RESIDENTIAL	
COL. 1/2, LINE 9	TOTAL MILL RATE - RESIDENTIAL	24.5
COL. 5, LINE 4	MUNICIPAL MILL RATE - NON-RESIDENTIAL	16.5
COL. 5, LINE 7	EDUCATION MILL RATE - NON-RESIDENTIAL	12.5
COL. 5, LINE 8	OTHER MILL RATE - NON-RESIDENTIAL	
COL. 5, LINE 9	TOTAL MILL RATE - NON-RESIDENTIAL	29.0
FORM FR24, PAGE 29 COL. 1	POPULATION DATE OF LAST CENSUS June 1983	6,671
FORM FR24, PAGE 29 COL. 1, LINE 9	TOTAL AREA OF MUNICIPALITY	1,615 ha.